



STATE OF COLORADO

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State Auditor

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Independent Auditor's Report On Required Supplementary Information

Members of the Legislative Audit Committee:

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole for the State of Colorado as of and for the year ended June 30, 1999, which are presented in the preceding section of this report. The year 2000 supplementary information on pages 93 and 94 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the State of Colorado will become year 2000 compliant, that the State of Colorado's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the State of Colorado does business are or will become year 2000 compliant.

A handwritten signature in black ink, which appears to read "J. David Barba". The signature is written in a cursive, flowing style.